

COUNTY OF BRUNSWICK NORTH CAROLINA

***MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)***

FOR THE PERIOD ENDED JULY 31, 2021



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Summary Information for General and Enterprise Funds as of July 31, 2021:

General Fund:

- Total revenues for the General Fund are \$18.0 million for an increase of \$4.0 million or 28.9% over the same period in the prior year. The main reason for this is a \$3.4 million increase in Ad Valorem collections, a \$0.1 million increase in building inspections and permits and a \$0.1 million increase in solid waste due to growth in the County. Total revenues collected are 8.0% of the amended budget for the fiscal year.
- Total expenditures for the General Fund are \$25.8 million and are 11.4% of the current budget. Total expenditures are more than the expenditures of the same period in the prior year by \$5.5 million or 27.2%. This is due to a \$3.5 million increase in debt service for the first year of the 2020 GO Phase 2 School Debt and a timing difference in the \$1.0 million worker's compensation payment.
- Net transfers to county capital projects of less than \$6.9 million increased compared to no transfers of in the same period of the prior year.
- Revenues are less than expenditures and net transfers by \$14.7 million for the current period end compared to less than by \$6.4 million at the end of the same period of the prior year.

Water Fund:

- Total revenues for the Water Fund increased \$0.5 million over the same period in the prior year to \$3.1 million. This is a result of irrigation sales increase of 57.4% or \$0.2 million and \$0.1 million or 21.9% increase in retail sales over the same period in the prior year. Total revenues are 10.5% of the amended budget for the fiscal year.
- Total expenditures for the Water Fund are \$1.7 million and are 6.4% of current budget. Expenditures remained consistent with the same period in the prior year.
- Net transfers to water capital projects of more than \$0.7 million increased compared to no transfers to water capital projects in the same period of the prior year due to the increase in Pay Go spending of projects.
- Revenues are more than expenditures and net transfers by \$0.7 million compared to more than by \$1.0 million in the same period of the prior year.

Wastewater Fund:

- Total revenues for the Wastewater Fund increased \$0.3 million over the same period in the prior year to \$3.1 million. This is a result of capital recovery increase of 32.9% or \$0.1 million and \$0.1 million increase in retail sales over the same period in the prior year. Total revenues are 10.9% of the amended budget for the fiscal year.
- Total expenditures for the Wastewater Fund are \$2.0 million and are 6.3% of the current budget. Expenditures increased 123.5% or \$1.1 million over the same period in the prior year mainly due to \$1.0 million increase in debt over the same period in the prior year. Debt service has also increased due to the early redemption of the 2021 maturity of the 2012B Enterprise Revenue Bonds saving the county \$17.4 thousand.
- Net transfers to wastewater capital projects of \$1.7 million increased compared to no transfers to wastewater capital projects in the same period of the prior year.
- Revenues are less than expenditures and net transfers by \$0.6 million compared to more than by \$1.9 million in the same period of the prior year.

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

JULY 31, 2021

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents/investments	\$ 103,261,102	\$ 30,740,820	\$ 21,403,548	\$ 2,744,783	\$ 158,150,253
Restricted cash and investments	1,558,457	-	30,446,122	13,870,556	45,875,135
Interest receivable	10,225	2,493	1,314	231	14,263
Taxes receivable - net	119,226,579	-	-	-	119,226,579
Receivables - net	2,797,983	-	-	-	2,797,983
Other governmental agencies	6,605,725	171,644	435,115	58,830	7,271,314
Due from other funds	360,395	-	771,711	-	1,132,106
Prepaid expenditures	64,000	-	-	-	64,000
Total assets	<u>\$ 233,884,466</u>	<u>\$ 30,914,957</u>	<u>\$ 53,057,810</u>	<u>\$ 16,674,400</u>	<u>\$ 334,531,633</u>
Liabilities:					
Accounts payable and other liabilities	\$ 6,620,336	\$ 1,800	\$ 2,859,718	\$ 9,518	\$ 9,491,372
Due to other funds	771,711	301,527	-	58,868	1,132,106
Total liabilities	<u>7,392,047</u>	<u>303,327</u>	<u>2,859,718</u>	<u>68,386</u>	<u>10,623,478</u>
Deferred Inflows of Resources:	<u>120,039,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,039,711</u>
Fund Balances:					
Nonspendable	64,000	-	-	-	64,000
Restricted:					
Stabilization by State Statute	14,593,199	-	-	59,061	14,652,260
Restricted - other	4,832,259	-	30,446,122	2,735,265	38,013,646
Committed	214,566	30,611,628	19,751,969	-	50,578,163
Assigned	3,349,236	-	-	13,811,688	17,160,924
Unassigned	83,399,448	-	-	-	83,399,448
Total fund balances	<u>106,452,708</u>	<u>30,611,628</u>	<u>50,198,091</u>	<u>16,606,014</u>	<u>203,868,441</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 233,884,466</u>	<u>\$ 30,914,955</u>	<u>\$ 53,057,809</u>	<u>\$ 16,674,400</u>	<u>\$ 334,531,630</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JULY 31, 2021

	Major Funds			Non Major	Total
	County	Education		Governmental	Governmental
	Capital	Capital		Funds	Funds
	General	Project	Project		
Revenues:					
Ad valorem taxes	\$ 15,273,278	\$ -	\$ -	\$ -	\$ 15,273,278
Other taxes and licenses	724,534	-	-	-	724,534
Restricted intergovernmental revenues	370,699	-	-	13,870,556	14,241,255
Permits and fees	580,651	-	-	21,630	602,281
Sales and services	889,560	-	-	-	889,560
Investment earnings	4,119	1,442	1,057	138	6,756
Other	146,881	-	-	-	146,881
Total revenues	<u>17,989,722</u>	<u>1,442</u>	<u>1,057</u>	<u>13,892,324</u>	<u>31,884,545</u>
Expenditures:					
Current:					
General government	1,173,517	-	-	12,000	1,185,517
Public safety	5,143,909	-	-	85,434	5,229,343
Central services	3,045,025	-	-	-	3,045,025
Human services	2,545,052	-	-	-	2,545,052
Environmental protection	1,548,655	-	-	38	1,548,693
Culture and recreation	427,331	-	-	-	427,331
Economic and physical development	476,649	-	-	-	476,649
Education	4,413,734	-	667,305	-	5,081,039
Debt Service:					
Principal retirement	4,590,000	-	-	-	4,590,000
Interest and fiscal charges	2,478,875	-	-	-	2,478,875
Total expenditures	<u>25,842,747</u>	<u>-</u>	<u>667,305</u>	<u>97,472</u>	<u>26,607,524</u>
Revenues over (under) expenditures	<u>(7,853,025)</u>	<u>1,442</u>	<u>(666,248)</u>	<u>13,794,852</u>	<u>5,277,021</u>
Other Financing Sources (Uses):					
Transfers from other funds	-	547,741	6,340,995	-	6,888,736
Transfers to other funds	(6,888,736)	-	-	-	(6,888,736)
Total other financing sources (uses)	<u>(6,888,736)</u>	<u>547,741</u>	<u>6,340,995</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(14,741,761)</u>	<u>549,183</u>	<u>5,674,747</u>	<u>13,794,852</u>	<u>5,277,021</u>
Fund balance, beginning of year	<u>121,194,469</u>	<u>30,062,445</u>	<u>44,523,344</u>	<u>2,811,162</u>	<u>198,591,420</u>
Fund balance, end of year	<u>\$ 106,452,708</u>	<u>\$ 30,611,628</u>	<u>\$ 50,198,091</u>	<u>\$ 16,606,014</u>	<u>\$ 203,868,441</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 148,800,658	\$ 148,800,658	\$ 15,273,278	\$ (133,527,380)
Local option sales taxes	31,718,980	31,718,980	-	(31,718,980)
Other taxes and licenses	5,245,000	5,245,000	724,534	(4,520,466)
Unrestricted intergovernmental revenues	2,710,000	2,710,000	-	(2,710,000)
Restricted intergovernmental revenues	15,654,560	17,544,596	370,699	(17,173,897)
Permits and fees	4,966,110	4,966,110	580,651	(4,385,459)
Sales and services	13,423,392	13,429,392	889,560	(12,539,832)
Investment earnings	100,275	100,275	4,119	(96,156)
Other	1,186,332	1,355,093	146,881	(1,208,212)
Total revenues	<u>223,805,307</u>	<u>225,870,104</u>	<u>17,989,722</u>	<u>(207,880,382)</u>
Expenditures:				
Current:				
General government	14,786,186	14,624,186	1,173,517	13,450,669
Central services	19,256,727	19,897,651	3,045,025	16,852,626
Public safety	55,189,599	57,340,079	5,143,909	52,196,170
Transportation	161,000	161,000	-	161,000
Environmental protection	19,272,998	19,181,159	1,548,655	17,632,504
Economic and physical development	8,641,052	9,714,141	476,649	9,237,492
Human services	29,155,754	30,983,147	2,545,052	28,438,095
Education	53,314,798	53,314,798	4,413,734	48,901,064
Culture and recreation	5,413,060	5,563,052	427,331	5,135,721
Debt Service:				
Principal retirement	10,980,001	10,980,001	4,590,000	6,390,001
Interest and fiscal charges	4,966,876	4,966,876	2,478,875	2,488,001
Total expenditures	<u>221,138,051</u>	<u>226,726,090</u>	<u>25,842,747</u>	<u>200,883,343</u>
Revenues over (under) expenditures	<u>2,667,256</u>	<u>(855,986)</u>	<u>(7,853,025)</u>	<u>(6,997,039)</u>
Other Financing Sources (Uses):				
Transfers to other funds	(6,888,736)	(6,888,736)	(6,888,736)	-
Appropriated fund balance	4,221,480	7,744,722	-	(7,744,722)
Total other financing sources (uses)	<u>(2,667,256)</u>	<u>855,986</u>	<u>(6,888,736)</u>	<u>(7,744,722)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(14,741,761)</u>	<u>\$ (14,741,761)</u>
Fund balance, beginning of year			121,194,469	
Fund balance, end of year			<u>\$ 106,452,708</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>July 31, 2020</u>
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 7,517,500	\$ 7,517,500	\$ 14,831,268	\$ 7,313,768	197%	\$ 145,794,285	\$ 11,426,822
Prior year taxes	140,583,158	140,583,158	381,335	(140,201,823)	0%	3,366,220	401,391
Penalties and interest	700,000	700,000	60,675	(639,325)	9%	1,082,975	69,461
	<u>148,800,658</u>	<u>148,800,658</u>	<u>15,273,278</u>	<u>(133,527,380)</u>	10%	<u>150,243,480</u>	<u>11,897,674</u>
Local Option Sales Taxes:							
Article 39 (1%)	13,189,257	13,189,257	-	(13,189,257)	0%	14,963,939	-
Article 40 (1/2%)	9,471,405	9,471,405	-	(9,471,405)	0%	10,047,866	-
Article 42 (1/2%)	9,058,318	9,058,318	-	(9,058,318)	0%	10,074,104	-
	<u>31,718,980</u>	<u>31,718,980</u>	<u>-</u>	<u>(31,718,980)</u>	0%	<u>35,085,909</u>	<u>-</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	180,000	180,000	-	(180,000)	0%	150,464	-
Deed stamp excise tax	3,100,000	3,100,000	723,880	(2,376,120)	23%	7,909,198	634,041
Solid waste tax	60,000	60,000	-	(60,000)	0%	68,361	-
White goods disposal tax	55,000	55,000	-	(55,000)	0%	56,098	-
1% Occupancy Tax	1,850,000	1,850,000	654	(1,849,346)	0%	2,337,074	212
	<u>5,245,000</u>	<u>5,245,000</u>	<u>724,534</u>	<u>(4,520,466)</u>	14%	<u>10,521,195</u>	<u>634,253</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	2,000,000	2,000,000	-	(2,000,000)	0%	6,238,454	-
Beer and wine tax	250,000	250,000	-	(250,000)	0%	300,219	-
Jail fees	460,000	460,000	-	(460,000)	0%	539,398	23,348
	<u>2,710,000</u>	<u>2,710,000</u>	<u>-</u>	<u>(2,710,000)</u>	0%	<u>7,078,071</u>	<u>23,348</u>
Restricted Intergovernmental:							
State and federal grant	15,382,060	17,272,096	346,303	(16,925,793)	2%	21,351,937	319,611
State Aid to Libraries	145,000	145,000	12,699	(132,301)	9%	152,730	12,373
Court facility fees	110,000	110,000	-	(110,000)	0%	121,970	-
Payments in lieu of taxes	-	-	-	-	na	6,050	-
ABC education requirement	-	-	-	-	na	2,154	-
ABC law enforcement services	10,000	10,000	-	(10,000)	0%	13,043	-
State drug tax	7,500	7,500	11,697	4,197	156%	52,616	2,304
	<u>15,654,560</u>	<u>17,544,596</u>	<u>370,699</u>	<u>(17,173,897)</u>	2%	<u>21,700,500</u>	<u>334,288</u>
Permits and Fees:							
Bldg inspections and permits	2,861,000	2,861,000	423,627	(2,437,373)	15%	3,973,907	265,390
Recording fees	800,000	800,000	103,763	(696,237)	13%	1,300,198	111,675
Fire inspection fees	200,000	200,000	15,490	(184,510)	8%	218,774	12,688
Concealed handgun permit	250,000	250,000	16,165	(233,835)	6%	382,794	1,800
Other permit and fees	855,110	855,110	21,606	(833,504)	3%	906,219	23,180
	<u>4,966,110</u>	<u>4,966,110</u>	<u>580,651</u>	<u>(4,385,459)</u>	12%	<u>6,781,892</u>	<u>414,733</u>
Sales and Services:							
Solid waste fees	2,600,000	2,600,000	202,536	(2,397,464)	8%	3,477,371	117,784
School resource officer reimb.	1,601,476	1,593,626	-	(1,593,626)	0%	1,570,071	-
Rents	15,000	15,000	1,161	(13,839)	8%	13,930	1,161
EMS Charges	5,100,000	5,100,000	418,234	(4,681,766)	8%	5,195,662	358,577
Public health user fees	944,950	944,950	145,175	(799,775)	15%	1,368,638	78,741
Sheriff animal prot. serv. fees	98,500	98,500	7,692	(90,808)	8%	93,282	9,701
Social services fees	78,700	78,700	2,441	(76,259)	3%	59,288	4,254
Public housing fees	16,300	16,300	131	(16,169)	1%	3,077	143
Tax collection fees	280,000	280,000	4,136	(275,864)	1%	318,152	3,179
Other sales and services	1,984,406	1,998,256	28,568	(1,969,688)	1%	2,098,204	2,150
Register of deeds	344,510	344,510	35,944	(308,566)	10%	428,066	39,470

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	July 31, 2020
Sales and Services (continued):							
Marriage licenses	52,200	52,200	4,838	(47,362)	9%	56,841	5,068
Recreation services	307,350	307,350	38,704	(268,646)	13%	89,183	2,370
	<u>13,423,392</u>	<u>13,429,392</u>	<u>889,560</u>	<u>(12,539,832)</u>	7%	<u>14,771,765</u>	<u>622,598</u>
Investment earnings	<u>100,275</u>	<u>100,275</u>	<u>4,119</u>	<u>(96,156)</u>	4%	<u>80,630</u>	<u>4,326</u>
Other:							
ABC bottles taxes	45,000	45,000	-	(45,000)	0%	81,640	-
Cnty Brd of Alcohol Control	24,000	24,000	-	(24,000)	0%	30,000	-
Contributions	9,000	14,220	5,935	(8,285)	42%	116,784	4,307
Other revenues	<u>1,108,332</u>	<u>1,271,873</u>	<u>140,946</u>	<u>(1,130,927)</u>	11%	<u>3,938,919</u>	<u>20,022</u>
	<u>1,186,332</u>	<u>1,355,093</u>	<u>146,881</u>	<u>(1,208,212)</u>	11%	<u>4,167,343</u>	<u>24,329</u>
Total revenues	<u>223,805,307</u>	<u>225,870,104</u>	<u>17,989,722</u>	<u>(207,880,382)</u>	8%	<u>250,430,785</u>	<u>13,955,549</u>
Expenditures:							
General Government:							
Governing Body:							
Salaries	195,066	195,066	33,793	161,273	17%	189,464	22,056
Fringe benefits	76,260	76,260	8,158	68,102	11%	55,331	5,354
Operating costs	<u>70,850</u>	<u>70,850</u>	<u>15,562</u>	<u>55,288</u>	22%	<u>32,707</u>	<u>14,483</u>
	<u>342,176</u>	<u>342,176</u>	<u>57,513</u>	<u>284,663</u>	17%	<u>277,502</u>	<u>41,893</u>
County Administration:							
Salaries	740,299	740,299	91,512	648,787	12%	669,217	72,221
Fringe benefits	231,509	231,509	26,631	204,878	12%	199,287	20,781
Operating costs	<u>48,554</u>	<u>48,554</u>	<u>2,693</u>	<u>45,861</u>	6%	<u>46,021</u>	<u>1,588</u>
	<u>1,020,362</u>	<u>1,020,362</u>	<u>120,836</u>	<u>899,526</u>	12%	<u>914,525</u>	<u>94,590</u>
Human Resources:							
Salaries	363,674	363,674	53,326	310,348	15%	339,421	40,090
Fringe benefits	129,468	129,468	16,376	113,092	13%	120,060	12,693
Operating costs	<u>11,650</u>	<u>11,650</u>	<u>208</u>	<u>11,442</u>	2%	<u>4,876</u>	<u>434</u>
	<u>504,792</u>	<u>504,792</u>	<u>69,910</u>	<u>434,882</u>	14%	<u>464,357</u>	<u>53,217</u>
Communications:							
Salaries	118,792	118,792	5,472	113,320	5%	-	-
Fringe benefits	46,111	46,111	1,691	44,420	4%	-	-
Operating costs	<u>82,035</u>	<u>82,035</u>	<u>50</u>	<u>81,985</u>	0%	-	-
	<u>246,938</u>	<u>246,938</u>	<u>7,213</u>	<u>239,725</u>	3%	-	-
Finance:							
Salaries	968,207	968,207	116,497	851,710	12%	903,580	107,760
Fringe benefits	347,282	347,282	36,575	310,707	11%	305,634	33,154
Operating costs	<u>573,225</u>	<u>573,225</u>	<u>30,008</u>	<u>543,217</u>	5%	<u>449,470</u>	<u>70,860</u>
	<u>1,888,714</u>	<u>1,888,714</u>	<u>183,080</u>	<u>1,705,634</u>	10%	<u>1,658,684</u>	<u>211,774</u>
Tax Administration:							
Salaries	2,688,430	2,688,430	301,253	2,387,177	11%	2,448,067	289,988
Fringe benefits	1,072,276	1,072,276	105,800	966,476	10%	965,052	100,805
Operating costs	<u>1,080,485</u>	<u>1,080,485</u>	<u>66,926</u>	<u>1,013,559</u>	6%	<u>875,946</u>	<u>127,579</u>
	<u>4,841,191</u>	<u>4,841,191</u>	<u>473,979</u>	<u>4,367,212</u>	10%	<u>4,289,065</u>	<u>518,372</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	July 31, 2020
County Attorney:							
Salaries	424,569	424,569	53,766	370,803	13%	416,647	53,044
Fringe benefits	137,615	137,615	15,728	121,887	11%	127,666	14,914
Operating costs	151,450	151,450	1,854	149,596	1%	52,168	2,096
	<u>713,634</u>	<u>713,634</u>	<u>71,348</u>	<u>642,286</u>	<u>10%</u>	<u>596,481</u>	<u>70,054</u>
Court Facilities:							
Operating costs	274,936	274,936	4,815	270,121	2%	177,361	5,533
Board of Elections:							
Salaries	702,664	702,664	40,129	662,535	6%	864,924	36,640
Fringe benefits	160,553	160,553	13,546	147,007	8%	148,583	11,041
Operating costs	286,987	286,987	1,323	285,664	0%	359,566	239
	<u>1,150,204</u>	<u>1,150,204</u>	<u>54,998</u>	<u>1,095,206</u>	<u>5%</u>	<u>1,373,073</u>	<u>47,920</u>
Register of Deeds:							
Salaries	749,245	749,245	78,236	671,009	10%	654,767	78,610
Fringe benefits	337,070	337,070	27,356	309,714	8%	293,209	27,951
Operating costs	2,016,924	2,016,924	24,233	1,992,691	1%	4,347,293	23,566
Capital outlay	-	-	-	-	na	29,454	-
	<u>3,103,239</u>	<u>3,103,239</u>	<u>129,825</u>	<u>2,973,414</u>	<u>4%</u>	<u>5,324,723</u>	<u>130,127</u>
Contingency:							
Operating Costs	700,000	538,000	-	538,000	0%	-	-
Total general government	<u>14,786,186</u>	<u>14,624,186</u>	<u>1,173,517</u>	<u>13,450,669</u>	<u>8%</u>	<u>15,075,771</u>	<u>1,173,480</u>
Central Services:							
Information Technology:							
Salaries	1,315,513	1,315,513	143,635	1,171,878	11%	1,163,698	137,925
Fringe benefits	474,782	474,782	45,967	428,815	10%	399,503	42,130
Operating costs	1,681,300	1,772,122	114,325	1,657,797	6%	1,111,739	69,968
Capital outlay	24,000	24,000	-	24,000	0%	96,271	-
	<u>3,495,595</u>	<u>3,586,417</u>	<u>303,927</u>	<u>3,282,490</u>	<u>8%</u>	<u>2,771,211</u>	<u>250,023</u>
Fleet Services:							
Salaries	714,600	714,600	79,548	635,052	11%	684,393	81,110
Fringe benefits	294,249	294,249	28,268	265,981	10%	270,912	28,344
Operating costs	319,129	319,129	(204,971)	524,100	-64%	334,222	(113,138)
Capital outlay	-	399,260	-	399,260	0%	86,736	-
	<u>1,327,978</u>	<u>1,727,238</u>	<u>(97,155)</u>	<u>1,824,393</u>	<u>-6%</u>	<u>1,376,263</u>	<u>(3,684)</u>
Engineering:							
Salaries	481,590	481,590	55,368	426,222	11%	463,069	53,186
Fringe benefits	168,716	168,716	17,558	151,158	10%	157,068	16,406
Operating costs	32,975	69,866	4,449	65,417	6%	162,185	3,130
	<u>683,281</u>	<u>720,172</u>	<u>77,375</u>	<u>642,797</u>	<u>11%</u>	<u>782,322</u>	<u>72,722</u>
Operation Services:							
Salaries	2,368,103	2,368,103	256,797	2,111,306	11%	2,238,716	268,581
Fringe benefits	1,056,851	1,056,851	96,638	960,213	9%	966,100	98,210
Operating costs	3,633,683	3,697,634	33,295	3,664,339	1%	3,090,250	75,237
Capital outlay	293,000	343,000	-	343,000	0%	226,280	-
	<u>7,351,637</u>	<u>7,465,588</u>	<u>386,730</u>	<u>7,078,858</u>	<u>5%</u>	<u>6,521,346</u>	<u>442,028</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>July 31, 2020</u>
Non-departmental:							
Fringe benefits	6,021,158	6,021,158	1,440,936	4,580,222	24%	5,696,954	431,139
Operating costs	<u>377,078</u>	<u>377,078</u>	<u>933,212</u>	<u>(556,134)</u>	<u>247%</u>	<u>294,482</u>	<u>907,493</u>
	<u>6,398,236</u>	<u>6,398,236</u>	<u>2,374,148</u>	<u>4,024,088</u>	<u>37%</u>	<u>5,991,436</u>	<u>1,338,632</u>
Total central services	<u>19,256,727</u>	<u>19,897,651</u>	<u>3,045,025</u>	<u>16,852,626</u>	<u>15%</u>	<u>17,442,578</u>	<u>2,099,721</u>
Public Safety:							
District Attorney:							
Operating costs	<u>53,000</u>	<u>53,000</u>	<u>729</u>	<u>52,271</u>	<u>1%</u>	<u>20,886</u>	<u>139</u>
Sheriff:							
Salaries	11,592,681	11,598,681	1,368,289	10,230,392	12%	11,010,834	1,248,279
Fringe benefits	4,390,822	4,390,822	445,819	3,945,003	10%	3,988,151	401,501
Operating costs	3,073,394	3,526,621	231,992	3,294,629	7%	2,928,027	164,744
Capital outlay	<u>1,196,955</u>	<u>1,394,457</u>	<u>-</u>	<u>1,394,457</u>	<u>0%</u>	<u>1,173,204</u>	<u>-</u>
	<u>20,253,852</u>	<u>20,910,581</u>	<u>2,046,100</u>	<u>18,864,481</u>	<u>10%</u>	<u>19,100,216</u>	<u>1,814,524</u>
Detention Center:							
Salaries	5,569,791	5,569,791	558,660	5,011,131	10%	4,774,415	513,445
Fringe benefits	2,271,624	2,271,624	197,174	2,074,450	9%	1,855,402	180,034
Operating costs	3,318,358	3,341,997	268,381	3,073,616	8%	2,709,348	236,830
Capital outlay	<u>188,139</u>	<u>228,562</u>	<u>-</u>	<u>228,562</u>	<u>0%</u>	<u>107,353</u>	<u>-</u>
	<u>11,347,912</u>	<u>11,411,974</u>	<u>1,024,215</u>	<u>10,387,759</u>	<u>9%</u>	<u>9,446,518</u>	<u>930,309</u>
Emergency Medical:							
Salaries	7,104,840	7,104,840	751,548	6,353,292	11%	6,400,504	707,959
Fringe benefits	2,573,198	2,573,198	238,750	2,334,448	9%	2,228,571	220,652
Operating costs	2,121,385	2,133,813	194,404	1,939,409	9%	2,083,217	99,002
Capital outlay	<u>1,693,500</u>	<u>2,300,245</u>	<u>-</u>	<u>2,300,245</u>	<u>0%</u>	<u>262,034</u>	<u>-</u>
	<u>13,492,923</u>	<u>14,112,096</u>	<u>1,184,702</u>	<u>12,927,394</u>	<u>8%</u>	<u>10,974,326</u>	<u>1,027,613</u>
Emergency Management:							
Salaries	272,999	272,999	30,690	242,309	11%	266,941	29,546
Fringe benefits	92,174	92,174	8,832	83,342	10%	84,156	8,199
Operating costs	545,075	557,075	13,513	543,562	2%	488,770	33,599
Capital outlay	<u>137,300</u>	<u>137,300</u>	<u>-</u>	<u>137,300</u>	<u>0%</u>	<u>5,334</u>	<u>-</u>
	<u>1,047,548</u>	<u>1,059,548</u>	<u>53,035</u>	<u>1,006,513</u>	<u>5%</u>	<u>845,201</u>	<u>71,344</u>
Other Agencies:							
Fire districts	60,000	60,000	15,000	45,000	25%	60,000	15,000
Rescue Squads	<u>331,800</u>	<u>331,800</u>	<u>3,575</u>	<u>328,225</u>	<u>1%</u>	<u>322,800</u>	<u>-</u>
	<u>391,800</u>	<u>391,800</u>	<u>18,575</u>	<u>373,225</u>	<u>5%</u>	<u>382,800</u>	<u>15,000</u>
Building Inspections and Central Permitting							
Salaries	1,999,581	1,999,581	233,923	1,765,658	12%	1,760,876	203,012
Fringe benefits	749,702	749,702	75,498	674,204	10%	619,581	64,420
Operating costs	167,500	684,140	10,787	673,353	2%	128,360	6,392
Capital outlay	<u>43,000</u>	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>0%</u>	<u>59,991</u>	<u>(2)</u>
	<u>2,959,783</u>	<u>3,513,423</u>	<u>320,208</u>	<u>3,193,215</u>	<u>9%</u>	<u>2,568,808</u>	<u>273,822</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	July 31, 2020
Fire Inspections							
Salaries	407,511	407,511	52,044	355,467	13%	379,345	42,051
Fringe benefits	149,006	149,006	13,918	135,088	9%	116,578	12,032
Operating costs	51,356	51,356	1,870	49,486	4%	61,437	9,385
Capital outlay	12,000	12,000	-	12,000	0%	36,267	-
	<u>619,873</u>	<u>619,873</u>	<u>67,832</u>	<u>552,041</u>	<u>11%</u>	<u>593,627</u>	<u>63,468</u>
Central Communications:							
Salaries	2,121,774	2,121,774	213,884	1,907,890	10%	1,768,119	189,817
Fringe benefits	838,242	838,242	74,517	763,725	9%	686,836	65,840
Operating costs	619,520	619,520	18,350	601,170	3%	446,376	12,878
Capital outlay	213,911	380,527	-	380,527	0%	194,830	-
	<u>3,793,447</u>	<u>3,960,063</u>	<u>306,751</u>	<u>3,653,312</u>	<u>8%</u>	<u>3,096,161</u>	<u>268,535</u>
Animal Protective Services:							
Salaries	608,380	608,380	75,754	532,626	12%	611,377	68,231
Fringe benefits	249,123	249,123	26,832	222,291	11%	241,044	24,172
Operating costs	321,958	400,970	19,176	381,794	5%	217,740	12,541
Capital outlay	50,000	49,248	-	49,248	0%	33,253	-
	<u>1,229,461</u>	<u>1,307,721</u>	<u>121,762</u>	<u>1,185,959</u>	<u>9%</u>	<u>1,103,414</u>	<u>104,944</u>
Total public safety	<u>55,189,599</u>	<u>57,340,079</u>	<u>5,143,909</u>	<u>52,196,170</u>	<u>9%</u>	<u>48,131,957</u>	<u>4,569,698</u>
Transportation:							
Cape Fear Regional Jetport	111,000	111,000	-	111,000	0%	111,000	27,750
Odell Williamson Mun. Air.	50,000	50,000	-	50,000	0%	27,500	6,875
Total transportation	<u>161,000</u>	<u>161,000</u>	<u>-</u>	<u>161,000</u>	<u>0%</u>	<u>138,500</u>	<u>34,625</u>
Environmental Protection:							
Solid Waste:							
Salaries	416,216	416,216	41,961	374,255	10%	359,300	44,222
Fringe benefits	178,623	178,623	15,069	163,554	8%	148,002	15,788
Operating costs	18,371,550	18,279,711	1,491,625	16,788,086	8%	18,527,744	1,410,659
Capital outlay	36,500	36,500	-	36,500	0%	224,830	-
	<u>19,002,889</u>	<u>18,911,050</u>	<u>1,548,655</u>	<u>17,362,395</u>	<u>8%</u>	<u>19,259,876</u>	<u>1,470,669</u>
Other:							
Forestry services	270,109	270,109	-	270,109	0%	245,902	-
Total environmental protection	<u>19,272,998</u>	<u>19,181,159</u>	<u>1,548,655</u>	<u>17,632,504</u>	<u>8%</u>	<u>19,505,778</u>	<u>1,470,669</u>
Economic Development:							
Community Enforcement:							
Salaries	185,248	185,248	20,997	164,251	11%	150,565	10,487
Fringe benefits	79,501	79,501	7,860	71,641	10%	60,950	3,784
Operating costs	17,840	17,840	911	16,929	5%	13,338	179
Capital outlay	32,000	32,000	-	32,000	0%	-	-
	<u>314,589</u>	<u>314,589</u>	<u>29,768</u>	<u>284,821</u>	<u>9%</u>	<u>224,853</u>	<u>14,450</u>
Planning:							
Salaries	512,964	512,964	61,454	451,510	12%	483,307	55,973
Fringe benefits	193,589	193,589	19,571	174,018	10%	175,107	18,441
Operating costs	264,150	264,150	17,648	246,502	7%	260,491	11,161
	<u>970,703</u>	<u>970,703</u>	<u>98,673</u>	<u>872,030</u>	<u>10%</u>	<u>918,905</u>	<u>85,575</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	July 31, 2020
Cooperative Extension:							
Salaries	321,660	362,498	3,764	358,734	1%	300,897	3,315
Fringe benefits	155,016	158,140	315	157,825	0%	125,904	289
Operating costs	140,845	160,008	3,370	156,638	2%	170,679	1,451
Capital outlay	90,000	90,000	-	90,000	0%	7,571	-
	<u>707,521</u>	<u>770,646</u>	<u>7,449</u>	<u>763,197</u>	<u>1%</u>	<u>605,051</u>	<u>5,055</u>
Soil and Water Conservation:							
Salaries	151,302	151,302	17,630	133,672	12%	177,544	19,597
Fringe benefits	62,628	62,628	6,401	56,227	10%	65,779	6,626
Operating costs	17,950	18,425	103	18,322	1%	12,296	47
Capital outlay	28,000	28,000	-	28,000	0%	-	-
	<u>259,880</u>	<u>260,355</u>	<u>24,134</u>	<u>236,221</u>	<u>9%</u>	<u>255,619</u>	<u>26,270</u>
Public Housing Section 8:							
Salaries	179,878	179,878	20,078	159,800	11%	156,687	10,615
Fringe benefits	78,718	78,718	7,646	71,072	10%	63,454	3,884
Operating costs	2,111,183	2,204,194	169,497	2,034,697	8%	2,043,166	160,553
	<u>2,369,779</u>	<u>2,462,790</u>	<u>197,221</u>	<u>2,265,569</u>	<u>8%</u>	<u>2,263,307</u>	<u>175,052</u>
1% Occupancy Tax:							
Operating costs	1,850,000	1,850,000	654	1,849,346	0%	2,337,073	212
Other Economic Development:							
Contracted Services	149,700	149,700	-	149,700	na	23,325	-
Holden Beach Special	1,343,880	1,343,880	-	1,343,880	0%	-	-
Obligation Bond							
Lockwood Folly & Shallotte	-	270,045	-	270,045	0%	494,343	-
Dredging							
Reserve for shoreline	200,000	346,433	-	346,433	0%	-	-
Brunswick Business & Industry Development	475,000	575,000	118,750	456,250	21%	425,000	106,250
Access Road Ec. Dev. Proj.	-	400,000	-	400,000	0%	-	-
	<u>2,168,580</u>	<u>3,085,058</u>	<u>118,750</u>	<u>2,966,308</u>	<u>4%</u>	<u>942,668</u>	<u>106,250</u>
Total economic development	<u>8,641,052</u>	<u>9,714,141</u>	<u>476,649</u>	<u>9,237,492</u>	<u>5%</u>	<u>7,547,476</u>	<u>412,864</u>
Human Services:							
Health:							
Administration:							
Salaries	2,624,201	2,624,201	304,719	2,319,482	12%	2,128,499	288,137
Fringe benefits	1,388,231	1,388,231	141,645	1,246,586	10%	1,306,112	139,924
Operating costs	405,700	427,142	7,760	419,382	2%	279,939	7,299
Capital outlay	-	71,488	-	71,488	0%	25,527	-
	<u>4,418,132</u>	<u>4,511,062</u>	<u>454,124</u>	<u>4,056,938</u>	<u>10%</u>	<u>3,740,077</u>	<u>435,360</u>
Communicable Diseases:							
Operating costs	414,957	414,957	11,027	403,930	3%	367,227	8,418
Adult Health Maintenance:							
Operating costs	263,055	272,100	4,179	267,921	2%	1,032,759	3,928

COUNTY OF BRUNSWICK, NORTH CAROLINA

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ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	July 31, 2020
Senior Health							
Salaries	52,000	52,000	5,946	46,054	11%	39,807	-
Fringe benefits	21,259	21,259	2,150	19,109	10%	14,875	-
Operating costs	4,985	4,985	502	4,483	10%	1,754	501
	<u>78,244</u>	<u>78,244</u>	<u>8,598</u>	<u>69,646</u>	<u>11%</u>	<u>56,436</u>	<u>501</u>
Maternal and Child Health:							
Salaries	388,887	388,887	44,632	344,255	11%	352,333	34,133
Fringe benefits	172,098	172,098	16,434	155,664	10%	151,954	13,480
Operating costs	594,250	604,387	33,852	570,535	6%	444,365	29,543
	<u>1,155,235</u>	<u>1,165,372</u>	<u>94,918</u>	<u>1,070,454</u>	<u>8%</u>	<u>948,652</u>	<u>77,156</u>
Environmental Health:							
Salaries	1,339,700	1,339,700	147,877	1,191,823	11%	1,285,709	137,223
Fringe benefits	497,881	497,881	48,966	448,915	10%	460,867	44,806
Operating costs	144,900	1,324,493	98,282	1,226,211	7%	969,738	32,841
Capital outlay	17,128	17,128	-	17,128	0%	244,218	-
	<u>1,999,609</u>	<u>3,179,202</u>	<u>295,125</u>	<u>2,884,077</u>	<u>9%</u>	<u>2,960,532</u>	<u>214,870</u>
Total health	<u>8,329,232</u>	<u>9,620,937</u>	<u>867,971</u>	<u>8,752,966</u>	<u>9%</u>	<u>9,105,683</u>	<u>740,233</u>
Veterans' Services:							
Salaries	152,773	152,773	17,615	135,158	12%	141,152	14,511
Fringe benefits	62,985	62,985	6,378	56,607	10%	57,800	5,120
Operating costs	37,951	40,951	5,565	35,386	14%	14,468	4,543
Total veterans' services	<u>253,709</u>	<u>256,709</u>	<u>29,558</u>	<u>227,151</u>	<u>12%</u>	<u>213,420</u>	<u>24,174</u>
Social Services:							
Administration:							
Salaries	8,148,758	8,328,758	853,547	7,475,211	10%	7,236,249	836,813
Fringe benefits	3,992,988	4,065,628	371,938	3,693,690	9%	3,478,156	361,949
Operating costs	2,992,551	3,027,551	129,719	2,897,832	4%	3,081,107	92,988
Capital outlay	150,000	150,000	-	150,000	0%	83,343	-
	<u>15,284,297</u>	<u>15,571,937</u>	<u>1,355,204</u>	<u>14,216,733</u>	<u>9%</u>	<u>13,878,855</u>	<u>1,291,750</u>
Other Operating Costs:							
Medical assistance	20,000	20,000	-	20,000	0%	5,630	-
Aid to the blind	4,100	4,100	-	4,100	0%	4,100	-
Adoption assistance	250,000	250,000	13,992	236,008	6%	169,448	14,252
Special assistance	425,000	415,000	20,798	394,202	5%	272,019	24,005
Foster care	600,000	600,000	375	599,625	0%	592,306	450
State foster home	800,000	800,000	150	799,850	0%	724,210	150
Special assistance	27,121	27,121	1,549	25,572	6%	23,604	1,160
Day care	23,000	23,000	-	23,000	0%	4,207	-
Special child adopt. assistance	-	75,687	-	75,687	0%	5,959	-
	<u>2,149,221</u>	<u>2,214,908</u>	<u>36,864</u>	<u>2,178,044</u>	<u>2%</u>	<u>1,801,483</u>	<u>40,017</u>
Total social services	<u>17,433,518</u>	<u>17,786,845</u>	<u>1,392,068</u>	<u>16,394,777</u>	<u>8%</u>	<u>15,680,338</u>	<u>1,331,767</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR

	Original Budget	Current Budget	July 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	July 31, 2020
Other Human Services:							
Trillium Health Resources	250,443	250,443	-	250,443	0%	250,443	-
Brunswick Senior Resources	2,888,852	2,888,852	240,739	2,648,113	8%	2,713,739	226,145
Other human services	-	179,361	14,716	164,645	8%	211,238	14,741
	<u>3,139,295</u>	<u>3,318,656</u>	<u>255,455</u>	<u>3,063,201</u>	8%	<u>3,175,420</u>	<u>240,886</u>
Total human services	<u>29,155,754</u>	<u>30,983,147</u>	<u>2,545,052</u>	<u>28,438,095</u>	8%	<u>28,174,861</u>	<u>2,337,060</u>
Education:							
Public schools	47,523,253	47,523,253	3,960,271	43,562,982	8%	46,096,535	3,841,378
Public schools - capital outlay	996,991	996,991	83,083	913,908	8%	967,060	80,588
Pub. sch.-fines and forfeitures	-	-	-	-	na	299,765	-
Community college	4,438,054	4,438,054	340,672	4,097,382	8%	4,354,069	332,397
Community college - cap. out.	356,500	356,500	29,708	326,792	8%	295,343	24,612
Total education	<u>53,314,798</u>	<u>53,314,798</u>	<u>4,413,734</u>	<u>48,901,064</u>	8%	<u>52,012,772</u>	<u>4,278,975</u>
Culture and Recreation:							
Parks and Recreation:							
Administration:							
Salaries	734,565	734,565	85,555	649,010	12%	571,044	70,956
Fringe benefits	222,930	222,930	21,923	201,007	10%	190,075	21,021
Operating costs	714,744	726,744	43,463	683,281	6%	380,468	37,770
Capital outlay	569,000	569,000	-	569,000	0%	168,930	-
	<u>2,241,239</u>	<u>2,253,239</u>	<u>150,941</u>	<u>2,102,298</u>	7%	<u>1,310,517</u>	<u>129,747</u>
Maintenance:							
Salaries	805,274	805,274	96,505	708,769	12%	684,841	81,310
Fringe benefits	338,793	338,793	33,684	305,109	10%	286,792	30,035
Operating costs	461,600	599,592	10,812	588,780	2%	367,738	8,369
Capital outlay	108,000	108,000	-	108,000	0%	66,054	-
	<u>1,713,667</u>	<u>1,851,659</u>	<u>141,001</u>	<u>1,710,658</u>	8%	<u>1,405,425</u>	<u>119,714</u>
Total Parks and Recreation	<u>3,954,906</u>	<u>4,104,898</u>	<u>291,942</u>	<u>3,812,956</u>	7%	<u>2,715,942</u>	<u>249,461</u>
Brunswick County Library:							
Salaries	840,024	840,024	95,179	744,845	11%	777,644	92,877
Fringe benefits	367,930	367,930	35,034	332,896	10%	322,420	33,311
Operating costs	250,200	250,200	5,176	245,024	2%	213,176	29,446
	<u>1,458,154</u>	<u>1,458,154</u>	<u>135,389</u>	<u>1,322,765</u>	9%	<u>1,313,240</u>	<u>155,634</u>
Total culture and recreation	<u>5,413,060</u>	<u>5,563,052</u>	<u>427,331</u>	<u>5,135,721</u>	8%	<u>4,029,182</u>	<u>405,095</u>
Debt Service:							
Principal retirement	10,980,001	10,980,001	4,590,000	6,390,001	42%	12,305,000	2,500,000
Interest and fees	4,966,876	4,966,876	2,478,875	2,488,001	50%	3,240,524	1,026,905
Total debt service	<u>15,946,877</u>	<u>15,946,877</u>	<u>7,068,875</u>	<u>8,878,002</u>	44%	<u>15,545,524</u>	<u>3,526,905</u>
Total expenditures	<u>221,138,051</u>	<u>226,726,090</u>	<u>25,842,747</u>	<u>200,883,343</u>	11%	<u>207,604,399</u>	<u>20,309,092</u>
Revenues over (under) expenditures	<u>2,667,256</u>	<u>(855,986)</u>	<u>(7,853,025)</u>	<u>(6,997,039)</u>		<u>42,826,386</u>	<u>(6,353,543)</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>July 31, 2020</u>
Transfers To Other Funds:							
Transfer to county capital projects fund	(547,741)	(547,741)	(547,741)	-	100%	(10,000,000)	-
Transfer to grant projects funds	-	-	-	-	na	(300,000)	-
Transfer to emergency telephone system fund	-	-	-	-	na	(145,288)	-
Transfer to school capital projects fund	(6,340,995)	(6,340,995)	(6,340,995)	-	100%	(8,731,926)	-
	<u>(6,888,736)</u>	<u>(6,888,736)</u>	<u>(6,888,736)</u>	<u>-</u>	<u>100%</u>	<u>(19,177,214)</u>	<u>-</u>
Budgetary Financing Sources (Uses):							
Appropriated fund balance	4,221,480	7,744,722	-	(7,744,722)	0%	-	-
	<u>4,221,480</u>	<u>7,744,722</u>	<u>-</u>	<u>(7,744,722)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,667,256)</u>	<u>855,986</u>	<u>(6,888,736)</u>	<u>(7,744,722)</u>		<u>(19,177,214)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(14,741,761)</u>	<u>\$ (14,741,761)</u>		<u>23,649,172</u>	<u>(6,353,543)</u>
Fund balance, beginning of year			<u>121,194,469</u>			<u>97,026,999</u>	<u>97,026,999</u>
Restated			<u>-</u>			<u>518,298</u>	<u>-</u>
Fund balance, beginning, as restated			<u>121,194,469</u>			<u>97,545,297</u>	<u>97,026,999</u>
Fund balance, end of year			<u>\$ 106,452,708</u>			<u>\$ 121,194,469</u>	<u>\$ 90,673,456</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - COUNTY CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JULY 31, 2021

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental-NC Dept. of Transportation	\$ 29,686,128	\$ 22,256,218	\$ -	\$ 22,256,218
Restricted intergovernmental-NC Parks & Rec. Trust Fund	750,500	300,000	-	300,000
CARES Act	69,000	92,000		92,000
Investment earnings	841,170	852,789	1,442	854,231
Performance bonds	290,876	290,876	-	290,876
Other	554,563	349,240	-	349,240
Total revenues	<u>32,192,237</u>	<u>24,141,123</u>	<u>1,442</u>	<u>24,142,565</u>
Expenditures:				
General Government:				
Court House Renovation	13,720,160	11,338,650	-	11,338,650
Future Capital Projects	<u>10,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>23,720,160</u>	<u>11,338,650</u>	<u>-</u>	<u>11,338,650</u>
Environmental protection:				
Landfill Transfer Station	337,000	282,024	-	282,024
Future Capital Projects	<u>15,303,994</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>15,640,994</u>	<u>282,024</u>	<u>-</u>	<u>282,024</u>
Economic Development:				
Springlake at Maritime Shores	<u>274,585</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cultural and recreation:				
OIB Park Improvements	5,805,569	5,805,569	-	5,805,569
Smithville Park Improvements	6,189,666	5,979,162	-	5,979,162
Brunswick Waterway Park Improvements	644,083	201,210	-	201,210
Waccamaw Multiuse Building	<u>355,800</u>	<u>242,369</u>	<u>-</u>	<u>242,369</u>
	<u>12,995,118</u>	<u>12,228,310</u>	<u>-</u>	<u>12,228,310</u>
Transportation:				
Airport Improvements	<u>31,349,721</u>	<u>22,994,173</u>	<u>-</u>	<u>22,994,173</u>
Other:				
Future Capital Projects	<u>1,208,196</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>85,188,774</u>	<u>46,843,157</u>	<u>-</u>	<u>46,843,157</u>
Revenues over (under) expenditures	(52,996,537)	(22,702,034)	1,442	(22,700,592)
Other Financing Sources (Uses):				
Appropriated fund balance	4,805,618	-	-	-
Transfer from general fund	52,484,803	52,233,884	547,741	52,781,625
Transfer to general fund	<u>(4,293,884)</u>	<u>(4,293,884)</u>	<u>-</u>	<u>(4,293,884)</u>
Total other financing sources (uses)	<u>52,996,537</u>	<u>47,940,000</u>	<u>547,741</u>	<u>48,487,741</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 25,237,967</u>	<u>549,183</u>	<u>\$ 25,787,149</u>
Fund balance, beginning of year			<u>30,062,445</u>	
Fund balance, end of year			<u>\$ 30,611,628</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JULY 31, 2021

	Project Budget	Actual		
		Prior Years	Current Year	Total to Date
Revenues:				
NC Public Education Lottery	\$ 7,082,039	\$ 7,092,797	\$ -	\$ 7,092,797
Investment earnings	-	411,034	798	411,832
Investment earnings-debt proceeds	-	1,295,275	259	1,295,534
Total revenues	<u>7,082,039</u>	<u>8,799,106</u>	<u>1,057</u>	<u>8,800,163</u>
Expenditures:				
Brunswick County Schools	193,686,314	144,838,549	667,305	145,505,854
Brunswick Community College	2,304,445	2,004,940	-	2,004,940
Total expenditures	<u>195,990,759</u>	<u>146,843,489</u>	<u>667,305</u>	<u>147,510,794</u>
Revenues over (under) expenditures	(188,908,720)	(138,044,383)	(666,248)	(138,710,631)
Other Financing Sources (Uses):				
Transfer from general fund	82,171,104	75,830,108	6,340,995	82,171,103
Transfer to general fund	(314,013)	(314,013)	-	(314,013)
Premium on bonds issued	8,749,216	8,749,217	-	8,749,217
Debt financing issued	91,750,000	91,750,000	-	91,750,000
Appropriated fund balance	6,552,413	-	-	-
Total other financing sources (uses)	<u>188,908,720</u>	<u>176,015,312</u>	<u>6,340,995</u>	<u>182,356,307</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 37,970,929</u>	5,674,747	<u>\$ 43,645,676</u>
Fund balance, beginning of year			<u>44,523,344</u>	
Fund balance, end of year			<u>\$ 50,198,091</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JULY 31, 2021

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:				
Cash and cash equivalents/investments	\$ 1,695,516	\$ -	\$ 1,049,267	\$ 2,744,783
Restricted cash and investments	-	13,870,556	-	13,870,556
Interest receivable	146	-	85	231
Other governmental agencies	-	58,830	-	58,830
Total assets	<u>1,695,662</u>	<u>13,929,386</u>	<u>1,049,352</u>	<u>16,674,400</u>
Liabilities:				
Accounts payable and other liabilities	3,443	-	6,075	9,518
Due to other funds	-	58,868	-	58,868
Total liabilities	<u>3,443</u>	<u>58,868</u>	<u>6,075</u>	<u>68,386</u>
Fund Balance:				
Stabilization by State Statute	146	58,830	85	59,061
Restricted - other	1,692,073	-	1,043,192	2,735,265
Assigned	-	13,811,688	-	13,811,688
Total fund balances	<u>1,692,219</u>	<u>13,870,518</u>	<u>1,043,277</u>	<u>16,606,014</u>
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 1,695,662</u>	<u>\$ 13,929,386</u>	<u>\$ 1,049,352</u>	<u>\$ 16,674,400</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED JULY 31, 2021

	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:				
Restricted intergovernmental	\$ -	\$ 13,870,556	\$ -	\$ 13,870,556
Permits and fees	-	-	21,630	21,630
Investment earnings	87	-	51	138
Total revenues	<u>87</u>	<u>13,870,556</u>	<u>21,681</u>	<u>13,892,324</u>
Expenditures:				
General government	-	-	12,000	12,000
Public safety	85,434	-	-	85,434
Environmental protection	-	38	-	38
Total expenditures	<u>85,434</u>	<u>38</u>	<u>12,000</u>	<u>97,472</u>
Revenues over (under) expenditures	(85,347)	13,870,518	9,681	13,794,852
Fund balance, beginning of year	<u>1,777,566</u>	<u>-</u>	<u>1,033,596</u>	<u>2,811,162</u>
Fund balance, end of year	<u>\$ 1,692,219</u>	<u>\$ 13,870,518</u>	<u>\$ 1,043,277</u>	<u>\$ 16,606,014</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021**

	Budget	July 31, 2021	Variance Positive (Negative)	June 30, 2021	July 31, 2020
Revenues:					
Restricted intergovernmental	\$ 408,865	\$ -	\$ (408,865)	\$ 799,291	\$ -
Investment earnings	-	87	87	1,295	216
Total revenues	<u>408,865</u>	<u>87</u>	<u>(408,778)</u>	<u>800,586</u>	<u>216</u>
Expenditures:					
Operating costs	466,862	85,434	381,428	388,022	8,708
Capital outlay	<u>1,294,595</u>	<u>-</u>	<u>1,294,595</u>	<u>168,292</u>	<u>-</u>
Total expenditures	<u>1,761,457</u>	<u>85,434</u>	<u>1,676,023</u>	<u>556,314</u>	<u>8,708</u>
Revenues over (under) expenditures	(1,352,592)	(85,347)	1,267,245	244,272	(8,492)
Other Financing Sources (Uses):					
Transfers from general fund	-	-	-	145,288	-
Appropriated fund balance	<u>1,352,592</u>	<u>-</u>	<u>(1,352,592)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>1,352,592</u>	<u>-</u>	<u>(1,352,592)</u>	<u>145,288</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>(85,347)</u>	<u>\$ (85,347)</u>	389,560	(8,492)
Fund balance, beginning of year		<u>1,777,566</u>		<u>1,388,006</u>	<u>1,388,006</u>
Fund balance, end of year		<u>\$ 1,692,219</u>		<u>\$ 1,777,566</u>	<u>\$ 1,379,514</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
ACTUAL - GRANT PROJECT FUND
FROM INCEPTION AND FOR THE PERIOD ENDED JULY 31, 2021**

		Actual		
	Project Authorization	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental	\$ 32,650,229	\$ 1,965,372	\$ 13,870,556	\$ 15,835,928
Total revenues	<u>32,650,229</u>	<u>1,965,372</u>	<u>13,870,556</u>	<u>15,835,928</u>
Expenditures:				
SAMHSA Expansion Grant FY 19-24	1,600,000	947,011	-	947,011
SAMHSA	1,380,527	259,531	-	259,531
Pacon Manufacturing Incentive and Reuse	1,300,000	1,000,000	-	1,000,000
Watershed Grant Round 1	498,919	24,315	-	24,315
Watershed Grant Round 2	381,072	3,570	38	3,608
Watershed Grant Round 3	48,600	30,945	-	30,945
American Rescue Plan	<u>27,741,111</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>32,950,229</u>	<u>2,265,372</u>	<u>38</u>	<u>2,265,410</u>
Revenues over (under) expenditures	(300,000)	(300,000)	13,870,518	13,570,518
Other Financing Sources (Uses):				
Transfers from general fund	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total other financing sources (uses)	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	13,870,518	<u>\$ 13,870,518</u>
Fund balance, beginning of year			<u>-</u>	
Fund balance, end of year			<u>\$ 13,870,518</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND
 FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021**

	<u>Budget</u>	<u>July 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2021</u>	<u>July 31, 2020</u>
Revenues:					
Permits and fees	\$ 193,000	\$ 21,630	\$ (171,370)	\$ 279,279	\$ 24,366
Investment earnings	7,000	51	(6,949)	823	154
Total revenues	<u>200,000</u>	<u>21,681</u>	<u>(178,319)</u>	<u>280,102</u>	<u>24,520</u>
Expenditures:					
General government	<u>217,548</u>	<u>12,000</u>	<u>205,548</u>	<u>149,417</u>	<u>21,509</u>
Revenues over (under) expenditures	(17,548)	9,681	27,229	130,685	3,011
Other Financing Sources (Uses):					
Appropriated fund balance	<u>17,548</u>	<u>-</u>	<u>(17,548)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	9,681	<u>\$ 9,681</u>	130,685	3,011
Fund balance, beginning of year		<u>1,033,596</u>		<u>902,911</u>	<u>902,911</u>
Fund balance, end of year		<u>\$ 1,043,277</u>		<u>\$ 1,033,596</u>	<u>\$ 905,922</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)
JULY 31, 2021

	Water Fund	Water Capital Projects	Total
Current Assets:			
Cash, cash equivalents and investments	\$ 40,878,832	\$ -	\$ 40,878,832
Restricted cash	2,774,312	125,242,748	128,017,060
Interest receivable	3,348	508	3,856
Receivables and special assessments, net	4,108,642	-	4,108,642
Due from other governmental agencies	663,920	376,949	1,040,869
Inventories	1,501,706	-	1,501,706
Total current assets	<u>49,930,760</u>	<u>125,620,205</u>	<u>175,550,965</u>
Current Liabilities:			
Accounts payable and other liabilities	569,210	1,767,814	2,337,024
Customer deposits	2,195,575	-	2,195,575
Interest payable	216,529	-	216,529
Current portion of debt	2,594,508	-	2,594,508
Total current liabilities	<u>5,575,822</u>	<u>1,767,814</u>	<u>7,343,636</u>
Expendable net position	44,354,938	123,852,391	168,207,329
Noncurrent Items:			
Non-depreciable capital assets	83,672,623	-	83,672,623
Depreciable capital assets, net	148,973,624	-	148,973,624
Deferred outflow	4,388,702	-	4,388,702
Net pension liability	(2,155,552)	-	(2,155,552)
Compensated absences	(492,120)	-	(492,120)
Total other post-employment liability	(14,964,210)	-	(14,964,210)
Non-current portion of debt	(211,853,972)	-	(211,853,972)
Deferred inflow	(1,393,012)	-	(1,393,012)
Total net position	<u>\$ 50,531,021</u>	<u>\$ 123,852,391</u>	<u>\$ 174,383,412</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
OPERATING FUND (NON-GAAP)
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR

	Original Budget	Current Budget	July 31, 2021	Variance Positive (Negative)	% of Budget	June 30, 2021	July 31, 2020
Revenues:							
User charges	\$ 29,271,800	\$ 29,271,800	\$ 3,106,040	\$ (26,165,760)	11%	\$ 29,633,015	\$ 2,635,601
Restricted intergovernmental	-	-	-	-	na	81,663	-
Investment earnings	40,000	40,000	2,061	(37,939)	5%	33,656	5,859
Other	<u>680,377</u>	<u>680,377</u>	<u>35,026</u>	<u>(645,351)</u>	5%	<u>743,270</u>	<u>32,754</u>
Total revenues	<u>29,992,177</u>	<u>29,992,177</u>	<u>3,143,127</u>	<u>(26,849,050)</u>	10%	<u>30,491,604</u>	<u>2,674,214</u>
Expenditures:							
Salaries	5,731,502	5,731,502	649,174	5,082,328	11%	5,147,321	606,553
Fringe benefits	2,752,959	2,752,959	260,110	2,492,849	9%	2,434,496	239,310
Operating expenditures	8,306,276	9,035,673	696,457	8,339,216	8%	7,892,608	618,996
Repairs and maintenance	2,920,143	3,211,317	23,933	3,187,384	1%	2,538,732	98,370
Capital outlay	1,556,500	2,322,489	9,391	2,313,098	0%	1,332,422	38,533
Debt Service:							
Principal	1,865,574	1,865,574	-	1,865,574	0%	1,324,463	-
Interest	<u>1,309,167</u>	<u>1,309,167</u>	<u>47,775</u>	<u>1,261,392</u>	4%	<u>892,349</u>	<u>51,275</u>
Total expenditures	<u>24,442,121</u>	<u>26,228,681</u>	<u>1,686,840</u>	<u>24,541,841</u>	6%	<u>21,562,391</u>	<u>1,653,037</u>
Revenues over (under) expenditures	5,550,056	3,763,496	1,456,287	(2,307,209)	39%	8,929,213	1,021,177
Other Financing Sources (Uses):							
Transfer to water capital project fund	(5,550,056)	(5,550,056)	(741,000)	4,809,056	13%	(920,580)	-
Appropriated net position	<u>-</u>	<u>1,786,560</u>	<u>-</u>	<u>(1,786,560)</u>	0%	<u>-</u>	<u>-</u>
Total other fin. sources (uses)	<u>(5,550,056)</u>	<u>(3,763,496)</u>	<u>(741,000)</u>	<u>3,022,496</u>	20%	<u>(920,580)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 715,287</u>	<u>\$ 715,287</u>		<u>\$ 8,008,633</u>	<u>\$ 1,021,177</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
WATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED JULY 31, 2021**

		Actual		
	Project Budget	Prior Year	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 2,218,967	\$ -	\$ -	\$ -
Investment earnings	120,276	177,956	319	178,275
Investment earnings-debt proceeds	-	263,111	998	264,109
Assessments	52,724	39,495	-	39,495
Penalties and interest assessments	-	13,229	-	13,229
Total revenues	<u>2,391,967</u>	<u>493,791</u>	<u>1,317</u>	<u>495,108</u>
Expenditures:				
Southeast Water Tank	50,550	50,550	-	50,550
FY16 Water Mains Top 7 and Apollo	1,773,285	1,731,758	-	1,731,758
Raw Water Mains Project	28,683,127	23,242,549	482	23,243,031
Shallotte Transmission Main	6,123,000	1,888,136	-	1,888,136
NW Plant Treatment Expansion 12MGD	168,221,390	56,337,000	-	56,337,000
74-76 Industrial Park Water Main	1,727,715	71,526	-	71,526
74-76 Mintz Dr. to Old Maco	85,000	1,307,724	-	1,307,724
Navassa Water System Rehabilitation	2,263,347	15,000	-	15,000
Utility Operations Center	110,000	-	-	-
Total expenditures	<u>209,037,414</u>	<u>84,644,243</u>	<u>482</u>	<u>84,644,725</u>
Revenues over (under) expenditures	(206,645,447)	(84,150,452)	835	(84,149,617)
Other Financing Sources (Uses):				
Long term debt issued	178,600,000	178,600,000	-	178,600,000
Bond premium	17,428,317	17,428,317	-	17,428,317
Transfers from water fund	11,171,970	10,430,981	741,000	11,171,981
Transfers to water fund	(985,770)	(985,770)	-	(985,770)
Future capital projects	(1,352,567)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Total other financing sources (uses)	<u>206,645,447</u>	<u>205,473,528</u>	<u>741,000</u>	<u>206,214,528</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 121,323,076</u>	<u>\$ 741,835</u>	<u>\$ 122,064,911</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
JULY 31, 2021

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 31,643,265	\$ -	\$ 31,643,265
Restricted cash	2,906,350	14,343,041	17,249,391
Interest receivable	2,638	61	2,699
Receivables and special assessments, net	6,587,626	-	6,587,626
Due from other governmental agencies	531,409	558,182	1,089,591
Inventories	153,420	-	153,420
Total current assets	41,824,708	14,901,284	56,725,992
Current Liabilities:			
Accounts payable and other liabilities	235,272	1,382,208	1,617,480
Interest payable	1,009,778	-	1,009,778
Prepaid fees	129,711	-	129,711
Current portion of debt	11,589,722	-	11,589,722
Total current liabilities	12,964,483	1,382,208	14,346,691
Expendable net position	28,860,225	13,519,076	42,379,301
Noncurrent Items:			
Non-depreciable capital assets	45,682,075	-	45,682,075
Depreciable capital assets, net	215,289,193	-	215,289,193
Deferred outflow	2,982,563	-	2,982,563
Net pension liability	(1,174,529)	-	(1,174,529)
Compensated absences	(216,401)	-	(216,401)
Total other post-employment liability	(8,398,248)	-	(8,398,248)
Non-current portion of debt	(105,552,672)	-	(105,552,672)
Deferred inflow	(811,089)	-	(811,089)
Total net position	\$ 176,661,117	\$ 13,519,076	\$ 190,180,193

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL - WASTEWATER FUND (NON-GAAP)
FOR THE PERIOD ENDED JULY 31, 2021 AND THE YEAR ENDED JUNE 30, 2021
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PRIOR YEAR**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>July 31, 2021</u>	<u>Variance Positive (Negative)</u>	<u>% of Budget</u>	<u>June 30, 2021</u>	<u>July 31, 2020</u>
Revenues:							
User charges	\$ 28,330,761	\$ 28,806,761	\$ 3,133,019	\$ (25,673,742)	11%	\$ 37,123,956	\$ 2,815,386
Investment earnings	20,000	20,000	1,583	(18,417)	8%	23,804	4,749
Restricted intergovernmental	-	-	-	-	na	25,254	-
Other	104,000	104,000	5,162	(98,838)	5%	300,541	9,158
Total revenues	<u>28,454,761</u>	<u>28,930,761</u>	<u>3,139,764</u>	<u>(25,790,997)</u>	11%	<u>37,473,555</u>	<u>2,829,293</u>
Expenditures:							
Salaries	3,389,151	3,389,151	339,996	3,049,155	10%	2,888,778	350,485
Fringe benefits	1,553,796	1,553,796	134,410	1,419,386	9%	1,308,719	132,657
Operating expenditures	4,772,678	5,835,557	467,238	5,368,319	8%	4,493,558	409,570
Repairs and maintenance	2,327,000	2,390,891	30,780	2,360,111	1%	2,117,757	20,232
Capital outlay	3,333,000	4,135,253	-	4,135,253	0%	2,747,367	1,336
Debt Service:							
Principal	10,918,002	10,918,002	1,065,008	9,852,994	10%	12,391,786	-
Interest	4,149,247	4,149,247	5,812	4,143,435	0%	4,591,276	-
Total expenditures	<u>30,442,874</u>	<u>32,371,897</u>	<u>2,043,244</u>	<u>30,328,653</u>	6%	<u>30,539,241</u>	<u>914,280</u>
Revenues over (under) expenditures	(1,988,113)	(3,441,136)	1,096,520	4,537,656	-32%	6,934,314	1,915,013
Other Financing Sources (Uses):							
Transfer to wastewater capital project	(1,661,020)	(2,667,143)	(1,661,020)	1,006,123	62%	(618,809)	-
Transfer from wastewater capital project	375,000	375,000	-	(375,000)	0%	1,128,000	-
Appropriated net position	3,274,133	5,733,279	-	(5,733,279)	0%	-	-
Total other fin. sources (uses)	<u>1,988,113</u>	<u>3,441,136</u>	<u>(1,661,020)</u>	<u>(5,102,156)</u>	-48%	<u>509,191</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses							
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (564,500)</u>	<u>\$ (564,500)</u>		<u>\$ 7,443,505</u>	<u>\$ 1,915,013</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED JULY 31, 2021**

		Actual		
	Project Budget	Prior Years	Current Year	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 2,852,818	\$ -	\$ -	\$ -
Assessments	557,053	557,052	-	557,052
SAD interest and penalties	99,017	102,512	-	102,512
Investment earnings	169,754	169,852	38	169,890
Investment earnings-debt proceeds	-	418,862	132	418,994
West Brunswick Regional WWTP Southport Contribution	2,630,000	-	-	-
Total revenues	<u>6,308,642</u>	<u>1,248,278</u>	<u>170</u>	<u>1,248,448</u>
Expenditures:				
WBRWWTF Expansion Southport	2,630,000	1,580,659	-	1,580,659
NEBRWWTP Expansion	45,714,971	36,134,721	-	36,134,721
NEBRWWTP East Transmission Main	3,616,997	3,180,855	-	3,180,855
NEBRWWTP WestTransmission Main	2,891,839	2,529,722	-	2,529,722
Ocean Ridge Reclaimed Water Main	115,800	45,100	-	45,100
Sea Trail WWTP	147,000	53,840	-	53,840
Navassa Wastewater System Rehabilitation	2,852,818	15,000	-	15,000
Total expenditures	<u>57,969,425</u>	<u>43,539,897</u>	<u>-</u>	<u>43,539,897</u>
Revenues over (under) expenditures	(51,660,783)	(42,291,619)	170	(42,291,449)
Other Financing Sources (Uses):				
Long term debt issued	44,980,000	44,980,000	-	44,980,000
Bond premium	7,243,807	7,243,806	-	7,243,806
Transfer from wastewater fund	8,734,785	6,067,646	1,661,020	7,728,666
Transfer to wastewater fund	(8,998,274)	(8,668,274)	-	(8,668,274)
Future capital projects	(4,480,131)	-	-	-
Appropriated fund balance	4,180,596	-	-	-
Total other financing sources (uses)	<u>51,660,783</u>	<u>49,623,178</u>	<u>1,661,020</u>	<u>51,284,198</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 7,331,559</u>	<u>\$ 1,661,190</u>	<u>\$ 8,992,749</u>

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of July 31, 2021. It reports that the County had \$232.9 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$180.6 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.04%.

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF JULY 31, 2021

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 6,200			0.00%
BB&T			52,809,002			0.00%
Total Checking & Petty Cash				\$ 52,815,202	13%	
Money Markets / Savings						
BB&T Money Rate Savings			88,541,694			0.07%
JP Morgan Chase Savings			10,001,038			0.05%
SunTrust Money Market			5,063,492			0.01%
Total Money Markets / Savings				\$ 103,606,224	25%	
Certificates of Deposit / CDARS						
First Bank	3/28/21	9/28/22	21,223,895			0.30%
Total Certificates of Deposit / CDARS				\$ 21,223,895	5%	
NC Capital Management Trust - Government Portfolio				\$ 55,269,762	13%	0.01%
Total Unrestricted Cash and Investments				\$ 232,915,083		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Government Portfolio			\$ 165,203,638		40%	0.01%
BB&T General Fund Restricted						
Restricted for Revaluation			214,566		0%	0.00%
Restricted for Holden Beach Debt			1,343,880		0%	0.00%
Restricted for ARP Funds			13,870,556		3%	0.00%
Total Restricted Cash and Investments				\$ 180,632,640		
Grand Total All Cash and Investments				\$ 413,547,723	100%	0.04%

Cash Balances:

General Fund	\$ 103,074,993
County Capital Reserve Fund	27,207,867
School Capital Projects Fund	23,824,564
Water Fund	43,074,583
Water Capital Reserve Fund	1,506,812
Wastewater Fund	31,643,272
Wastewater Capital Reserve Fund	4,153,312

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual and annual budget information for major revenues and expenditures in both the enterprise and general funds.

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM TAX REVENUE									
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ANNUAL BUDGET 2021-22	ACTUAL 2021-22	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	305,329	377,089	414,438	297,635	401,391		156,196	-61%	
Aug	324,296	420,293	345,102	270,439	176,083				
Sept	262,164	419,816	269,452	205,209	197,004				
Oct	208,607	207,830	315,241	168,570	168,939				
Nov	207,774	235,025	244,032	268,715	198,542				
Dec	46,595	203,220	412,058	190,359	287,344				
Jan	305,760	189,817	214,920	293,817	213,357				
Feb	427,181	337,199	258,244	317,056	263,765				
Mar	370,146	378,028	288,344	194,186	669,482				
Apr	296,216	307,480	155,194	168,582	502,933				
May	260,659	218,586	135,962	122,872	151,238				
June	490,189	257,695	167,843	155,982	136,142				
Total	3,504,916	3,552,078	3,220,830	2,653,422	3,366,220	2,200,000	156,196		7%

CURRENT YEAR AD VALOREM TAX REVENUE									
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ANNUAL BUDGET 2021-22	ACTUAL 2021-22	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	141,121	5,141,356	7,655,126	8,464,387	11,426,822		15,056,407	32%	
Aug	15,853,299	14,003,220	13,213,303	15,145,908	14,811,590				
Sept	6,433,818	6,763,894	5,259,838	7,225,241	9,666,084				
Oct	9,896,672	17,631,294	10,487,256	12,078,923	6,344,889				
Nov	23,944,507	17,678,530	28,069,669	30,675,338	37,436,947				
Dec	24,416,021	20,728,131	19,916,780	28,966,741	28,595,685				
Jan	23,377,586	26,045,100	26,931,609	23,866,807	22,854,561				
Feb	2,086,134	2,100,604	2,490,412	2,522,834	2,696,145				
Mar	957,399	928,997	1,078,484	795,566	1,191,240				
Apr	466,309	533,520	572,320	440,218	643,060				
May	341,102	588,170	331,238	377,697	255,033				
June	560,206	396,426	261,232	387,011	251,167				
Total	108,474,174	112,539,242	116,267,267	130,946,671	136,173,223	138,383,158	15,056,407		11%

CURRENT YEAR MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ANNUAL BUDGET 2021-22	ACTUAL 2021-22	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
July	603,858	611,857	671,914	735,512	865,948		-	-100%	
Aug	657,269	652,753	723,623	697,838	792,070				
Sept	579,331	542,846	448,121	540,459	837,937				
Oct	507,568	544,226	666,358	707,908	822,381				
Nov	471,246	499,198	576,498	706,266	633,461				
Dec	464,226	501,030	543,041	675,364	746,091				
Jan	523,460	557,142	685,653	729,042	785,852				
Feb	485,610	572,728	600,556	632,979	746,426				
Mar	654,797	631,825	665,643	668,762	895,846				
Apr	550,623	624,293	676,850	600,272	828,566				
May	595,819	634,860	709,996	640,499	763,799				
June	627,536	651,911	709,693	691,320	902,685				
Total	6,721,343	7,024,669	7,677,946	8,026,221	9,621,062	7,517,500	-		0%

**County of Brunswick
Local Option Sales Tax Revenues**

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	986,394	1,049,718	1,252,130	1,373,725	1,553,767		-	-100%	
Aug	1,224,865	1,289,737	1,329,792	1,425,459	1,612,392				
Sept	952,042	978,445	938,675	1,173,168	1,328,479				
Oct	752,088	864,937	680,715	734,132	1,191,688				
Nov	635,873	767,798	871,829	935,348	1,090,992				
Dec	626,293	698,356	576,321	790,721	1,048,030				
Jan	436,031	558,342	775,353	820,652	778,802				
Feb	613,865	613,581	755,861	773,827	1,049,687				
Mar	588,222	547,868	746,104	759,800	963,956				
Apr	815,552	800,559	917,784	910,261	1,396,420				
May	837,814	794,102	966,306	892,802	1,414,226				
June	833,600	910,785	1,041,564	1,186,228	1,535,496				
Total	9,302,639	9,874,229	10,852,434	11,776,122	14,963,935	13,189,257	-		0%
ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201,323202)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	594,375	631,075	703,995	750,371	858,173		-	-100%	
Aug	517,985	596,047	601,502	712,368	808,739				
Sept	577,305	597,606	646,891	734,652	767,789				
Oct	551,928	614,008	639,392	704,618	813,391				
Nov	544,444	562,350	635,351	731,594	796,614				
Dec	583,254	636,108	692,311	725,423	832,617				
Jan	667,322	699,734	736,094	769,355	948,734				
Feb	477,316	527,845	561,192	627,025	800,730				
Mar	512,277	512,954	577,546	636,198	668,723				
Apr	625,842	658,044	749,898	721,696	959,211				
May	588,735	607,640	697,346	625,357	897,180				
June	550,848	660,846	722,096	717,955	895,965				
Total	6,791,631	7,304,257	7,963,614	8,456,612	10,047,866	9,471,405	-		0%
ARTICLE 42 SALES TAX REVENUE 1/2% (POINT OF DELIVERY) (APPROXIMATELY 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE) (100000-323301, 323302)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	631,292	673,530	789,002	860,370	977,927		-	-100%	
Aug	711,398	766,949	788,633	868,474	986,372				
Sept	610,962	631,968	632,656	767,824	851,555				
Oct	514,766	588,455	517,955	565,888	808,230				
Nov	464,016	527,365	599,197	662,923	757,703				
Dec	471,285	522,056	488,465	597,475	750,922				
Jan	415,344	482,885	591,453	625,627	674,196				
Feb	430,959	448,839	522,450	556,763	742,219				
Mar	430,745	414,149	525,003	553,242	657,337				
Apr	569,042	575,072	658,475	650,981	947,531				
May	566,462	554,566	661,360	608,865	933,024				
June	551,091	622,799	701,865	769,351	987,088				
Total	6,367,362	6,808,632	7,476,514	8,087,784	10,074,104	9,058,318	-		0%

Note: Sales Taxes are 2 months behind in reporting.

**County of Brunswick
Occupancy Tax Revenues**

Occupancy Tax County and Municipal (104930-327000 and -327001)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		
July	427,339	354,812	458,624	431,392	294,802		654	-100%	
Aug	281,756	302,684	78,606	242,265	468,661				
Sept	52,634	206,775	335,404	215,488	261,168				
Oct	105,459	41,724	71,490	71,643	117,150				
Nov	35,359	49,419	37,420	52,189	124,681				
Dec	29,523	25,730	52,499	40,899	41,634				
Jan	23,088	29,151	33,004	36,395	52,627				
Feb	21,918	31,404	36,711	40,439	75,053				
Mar	33,329	41,682	48,766	24,387	108,028				
Apr	75,775	80,581	60,920	19,599	148,504				
May	99,108	110,150	138,430	74,613	266,926				
June	273,477	320,356	376,807	418,691	377,840				
Total	1,458,765	1,594,467	1,728,681	1,667,999	2,337,074	1,850,000	654		0%

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	474,405	469,373	505,818	591,725	523,514		638,302	22%	
Aug	585,205	598,346	550,056	600,391	670,354				
Sept	552,130	509,091	483,455	557,746	602,195				
Oct	455,542	436,731	468,436	505,182	545,696				
Nov	356,558	400,272	395,448	547,927	473,672				
Dec	358,875	401,470	360,250	412,440	448,165				
Jan	326,617	330,727	345,037	396,758	392,757				
Feb	322,884	424,539	344,991	383,230	399,325				
Mar	318,405	338,275	368,390	330,184	370,313				
Apr	317,943	323,228	295,003	349,132	377,533				
May	407,205	404,362	397,617	405,038	485,547				
June	481,962	458,544	576,215	457,978	672,352				
Total	4,957,731	5,094,958	5,090,716	5,537,731	5,961,423	7,500,000	638,302		9%

IRRIGATION REVENUE (617110-371319)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	274,655	303,891	272,157	499,622	377,696		594,454	57%	
Aug	391,161	364,814	318,911	553,720	382,832				
Sept	402,057	341,474	241,677	540,455	472,949				
Oct	312,823	245,944	316,475	468,263	425,114				
Nov	170,875	230,786	171,308	480,292	318,977				
Dec	79,215	194,433	137,776	288,809	236,541				
Jan	53,423	75,964	44,935	54,445	78,562				
Feb	17,281	42,193	12,900	21,440	51,705				
Mar	23,304	26,984	10,834	15,547	14,079				
Apr	33,613	25,042	20,209	25,833	25,970				
May	111,147	80,405	91,368	136,556	178,763				
June	294,456	171,484	547,092	179,548	747,018				
Total	2,164,010	2,103,414	2,185,642	3,264,530	3,310,206	3,500,000	594,454		17%

WATER WHOLESALE REVENUE (617110-371317)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	549,891	502,369	648,595	706,223	680,405		700,573	3%	
Aug	662,991	739,238	657,834	829,608	788,526				
Sept	593,390	580,350	714,447	714,837	656,650				
Oct	467,518	439,291	391,422	624,590	614,944				
Nov	315,869	468,542	452,905	597,115	547,120				
Dec	329,525	415,210	401,300	420,180	437,859				
Jan	271,848	461,637	300,896	378,791	378,543				
Feb	293,671	254,055	329,861	346,753	352,029				
Mar	257,119	297,083	304,562	320,726	322,327				
Apr	315,449	374,571	356,824	391,888	413,198				
May	381,741	399,036	442,050	463,838	577,579				
June	723,529	625,328	794,773	582,778	862,466				
Total	5,162,541	5,556,710	5,795,469	6,377,327	6,631,646	6,900,000	700,573		10%

**County of Brunswick
Water Fund Revenues**

WATER INDUSTRIAL REVENUE (617110-371318)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	193,363	171,810	220,490	189,253	182,261		132,784	-27%	
Aug	176,628	242,014	216,454	206,096	203,154				
Sept	177,912	227,218	234,523	206,417	175,903				
Oct	141,672	208,907	112,229	184,682	196,762				
Nov	153,071	213,605	190,551	215,263	196,202				
Dec	140,427	181,314	194,601	133,730	183,074				
Jan	156,917	209,780	129,208	75,047	195,035				
Feb	144,230	145,744	169,457	330,804	173,101				
Mar	163,680	162,151	160,850	125,412	160,942				
Apr	153,967	200,376	138,655	203,438	160,584				
May	125,676	182,242	171,195	187,763	144,910				
June	126,581	250,422	166,681	187,056	89,875				
Total	1,854,124	2,395,583	2,104,894	2,244,961	2,061,803	1,400,000	132,784		9%
WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	470,153	487,562	504,765	525,317	546,494		575,137	5%	
Aug	475,932	489,608	507,711	524,696	459,642				
Sept	476,892	490,840	508,083	526,261	640,453				
Oct	476,516	493,066	512,632	528,995	553,211				
Nov	475,832	494,282	512,064	526,349	554,711				
Dec	477,375	495,252	513,738	529,100	553,984				
Jan	480,043	496,679	514,422	529,586	557,207				
Feb	481,021	498,450	515,996	525,462	561,584				
Mar	483,538	501,888	517,084	540,691	563,664				
Apr	482,955	500,982	518,320	536,522	563,388				
May	485,236	505,223	521,211	541,995	568,672				
June	506,112	522,511	542,329	565,179	600,089				
Total	5,771,605	5,976,343	6,188,355	6,400,153	6,723,099	7,900,000	575,137		7%
WATER TAPS AND CONNECTION REVENUE (617180-371305)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	79,919	83,631	98,990	92,524	104,217		153,239	47%	
Aug	73,809	104,621	97,268	83,810	136,856				
Sept	69,412	81,193	43,844	82,803	115,699				
Oct	60,061	91,599	86,568	94,890	112,961				
Nov	77,525	99,482	73,282	73,114	119,892				
Dec	59,843	54,196	61,096	83,464	95,350				
Jan	63,308	74,470	88,359	75,364	162,630				
Feb	88,268	65,659	111,682	140,452	99,798				
Mar	89,333	143,953	103,540	89,886	131,460				
Apr	76,900	79,001	120,681	55,484	197,615				
May	86,057	97,222	105,635	64,074	165,457				
June	88,308	88,973	106,785	64,804	244,050				
Prior Year's Adj				(160,000)					
Total	912,743	1,064,000	1,097,730	1,000,669	1,685,985	740,000	153,239		21%

**County of Brunswick
Water Fund Revenues**

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	82,430	82,749	167,036	121,501	137,818		115,147	-16%	
Aug	87,643	120,522	155,663	85,320	103,863				
Sept	137,586	114,051	45,363	85,192	119,232				
Oct	53,152	83,126	89,233	187,338	100,884				
Nov	89,642	128,155	84,568	81,404	125,863				
Dec	49,323	40,491	65,826	98,693	141,178				
Jan	53,168	70,156	80,237	212,681	195,284				
Feb	80,368	43,033	108,298	126,263	152,086				
Mar	83,957	142,979	126,088	144,952	315,248				
Apr	191,678	78,156	136,336	54,925	247,599				
May	110,980	93,189	108,079	53,432	198,315				
June	89,349	111,500	112,809	173,356	296,071				
Total	1,109,276	1,108,107	1,279,536	1,425,057	2,133,441	688,000	115,147		17%

WATER TRANSMISSION LINE REVENUE (619800-371309)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	29,279	34,402	55,946	39,806	51,532		39,887	-23%	
Aug	24,946	42,390	39,850	31,354	39,432				
Sept	31,882	42,063	18,567	31,475	44,492				
Oct	26,858	33,713	35,876	65,131	38,196				
Nov	37,187	52,512	32,990	29,678	46,531				
Dec	25,429	23,427	25,114	36,150	47,704				
Jan	25,978	28,493	36,370	77,458	64,031				
Feb	35,550	24,480	44,692	58,888	51,372				
Mar	36,122	53,897	41,813	54,147	106,302				
Apr	28,496	33,669	50,545	23,926	83,656				
May	30,911	35,926	38,462	23,723	67,045				
June	29,625	40,209	40,830	63,536	99,226				
Total	362,263	445,181	461,055	535,272	739,519	232,000	39,887		17%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	791,640	805,054	872,549	1,033,355	1,178,919		1,301,977	10%	
Aug	874,819	933,343	918,675	1,063,547	1,153,679				
Sept	837,178	835,710	889,327	1,038,172	1,143,466				
Oct	773,191	813,375	848,410	1,016,846	1,105,444				
Nov	735,391	792,739	834,354	1,120,192	1,062,364				
Dec	753,597	801,946	827,199	839,603	1,067,872				
Jan	739,484	778,549	823,964	982,576	1,028,993				
Feb	740,280	835,392	825,743	957,436	1,052,992				
Mar	747,301	776,766	823,196	939,142	1,058,857				
Apr	744,239	786,370	825,562	963,854	1,046,991				
May	765,249	826,002	940,447	968,081	1,084,887				
June	834,436	905,605	1,157,941	1,126,957	1,302,838				
Total	9,336,805	9,890,851	10,587,367	12,049,761	13,287,302	13,276,000	1,301,977		10%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	76,350	108,000	216,000	227,406	262,361		301,000	15%	
Aug	152,000	133,000	202,100	158,000	199,361				
Sept	84,450	95,750	80,000	133,000	187,027				
Oct	95,775	185,275	156,000	221,000	151,600				
Nov	136,000	210,480	92,000	104,575	214,583				
Dec	109,000	84,000	131,900	252,000	267,888				
Jan	117,775	113,840	209,000	163,712	317,301				
Feb	164,450	97,250	121,000	236,980	306,000				
Mar	103,050	276,486	205,000	144,478	196,958				
Apr	104,000	168,614	156,000	195,285	409,525				
May	110,545	140,000	218,658	163,993	394,000				
June	189,500	132,000	224,000	109,800	283,084				
Total	1,442,895	1,744,695	2,011,658	2,110,229	3,189,688	1,800,000	301,000		17%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		BUDGET
July	185,127	219,750	452,432	262,301	403,076		535,573	33%	
Aug	131,836	402,208	287,165	242,580	324,206				
Sept	183,719	337,302	120,331	206,331	365,057				
Oct	205,927	268,123	269,318	548,140	294,779				
Nov	270,061	392,249	125,062	226,861	398,706				
Dec	154,451	186,084	173,249	261,012	363,938				
Jan	196,396	218,124	289,652	230,092	522,147				
Feb	214,802	134,813	320,135	405,333	372,289				
Mar	233,802	411,900	296,269	414,943	480,805				
Apr	210,136	271,541	355,535	158,173	621,016				
May	205,427	313,000	274,019	139,759	549,395				
June	214,635	259,250	276,101	168,900	865,519				
Total	2,406,319	3,414,344	3,239,268	3,264,425	5,560,933	600,000	535,573		89%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ANNUAL BUDGET	ACTUAL	CY Actual % Change of Same PY Month	% of ANNUAL BUDGET
Month	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22		
July	60,709	69,520	149,044	86,684	130,012		184,673	42%	
Aug	44,611	104,289	90,413	73,566	101,360				
Sept	59,236	107,773	39,518	64,381	120,738				
Oct	66,644	75,363	86,302	180,566	94,263				
Nov	83,049	122,632	39,649	74,453	130,869				
Dec	47,819	52,692	54,696	91,528	119,197				
Jan	67,463	68,707	95,136	75,597	174,506				
Feb	68,932	49,027	104,837	199,392	124,639				
Mar	77,931	133,296	97,992	138,568	157,783				
Apr	61,376	83,511	121,059	51,437	205,472				
May	61,474	98,665	91,916	46,534	181,950				
June	68,211	78,581	88,282	60,775	274,391				
Total	767,455	1,044,056	1,058,844	1,143,481	1,815,180	200,000	184,673		92%

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	Change
July	38,912	40,199	41,676	42,979	44,682	47,397	270
Aug	39,036	40,345	41,855	43,169	45,244		
Sept	39,155	40,518	41,896	43,258	45,380		
Oct	39,238	40,581	41,973	43,338	45,517		
Nov	39,338	40,758	42,186	43,460	45,726		
Dec	39,466	40,908	42,291	43,632	45,914		
Jan	39,573	40,982	42,379	43,703	46,090		
Feb	39,690	41,094	42,466	44,122	46,277		
Mar	39,736	41,248	42,481	44,248	46,412		
Apr	39,894	41,365	42,647	44,345	46,675		
May	39,998	41,402	42,725	44,443	46,872		
June	40,101	41,557	42,934	44,583	47,127		
Average	39,511	40,913	42,292	43,773	45,993	47,397	270

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	Change
July	15,862	16,695	17,861	18,822	19,904	21,611	137
Aug	15,878	16,758	17,925	18,930	20,383		
Sept	15,940	16,908	18,011	19,004	20,475		
Oct	16,014	17,017	18,023	19,040	20,569		
Nov	16,070	17,026	18,083	19,157	20,648		
Dec	16,157	17,193	18,145	19,215	20,758		
Jan	16,235	17,241	18,206	19,242	20,848		
Feb	16,295	17,300	18,331	19,551	21,009		
Mar	16,371	17,471	18,449	19,647	21,116		
Apr	16,506	17,549	18,681	19,721	21,199		
May	16,537	17,675	18,741	19,785	21,255		
June	16,579	17,719	18,816	19,825	21,474		
Average	16,204	17,213	18,273	19,328	20,803	21,611	137